

**IN THE HIGH COURT OF MEGHALAYA AT
SHILLONG**

: ORDER :

WP (C) No.36 of 2017

Smt. Kamla Varma and another Petitioners

-Versus-

The Assistant Commissioner of Income Tax,
Shillong Circle, Shillong Respondent

Date of Order: :: 29.03.2017

PRESENT

HON'BLE SHRI JUSTICE DINESH MAHESHWARI, CHIEF JUSTICE
HON'BLE SHRI JUSTICE VED PRAKASH VAISH

Shri HS Thangkhiew, Sr. Adv with PN Nongbri, for the petitioner
Shri K Paul, for the respondent No.6

BY THE COURT: (per Hon'ble the Chief Justice) (Oral)

In this matter, though it has been indicated that advance copy of the petition was served in the office of the Assistant Commissioner of Income Tax at Shillong but nobody has chosen to put in appearance on behalf of the department. On the other hand, learned counsel Mr. K Paul has put in appearance on behalf of the respondent No.6-company.

By way of this writ petition, the petitioners, allegedly being the Directors of respondent No.6-Company, seek the relief that for the purpose of maintaining the appeals against the assessment orders relating to the company concerned for three assessment years, the bank accounts of the company may be ordered to be defreezed. It is also prayed in the petition that the appeals before the Commissioner of

Income Tax (Appeals) may be allowed to be maintained without pre-deposit of 15% of the tax liability.

We have noticed several flaws in the frame of this petition, as filed in relation to three different appeals against the three assessment orders pertaining to the company concerned. During the course of submissions, it is also found that in the appeals before the Commissioner of Income Tax (Appeals), prayer for waiver for pre-deposit has not been made as such.

Upon our expressing reservations against entertaining this petition as framed, learned counsel for the petitioners seeks permission to withdraw with liberty for the petitioners to file afresh and also to take recourse of appropriate remedies in accordance with law in relation to the reliefs sought to be claimed.

Mr. K Paul, learned counsel for the respondent No.6 has no objection to the prayer so made on behalf of the petitioners.

Having regard to the circumstances of the case and the submissions made, the petitioners are permitted to withdraw and this writ petition is dismissed as withdrawn with liberty as prayed.

It is also made clear that we have not dealt with the merits of the case either way and any recourse to any other remedies shall be dealt with in the appropriate forum in accordance with law.

JUDGE

CHIEF JUSTICE

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Item No.1